

**97B.10 Crediting of erroneous contributions.**

1. If the system finds the employee or employer, or both, have erroneously paid contributions, including the payment of contributions prior to an individual's valid decision to elect out of coverage under [this chapter](#) on or after January 1, 1999, pursuant to [section 97B.42A](#), the system shall make an adjustment, compromise, or settlement and shall credit such payments to the appropriate party.

2. A claim of an employee or employer for a credit for erroneously paid contributions shall be made within three years of date of payment. However, the system may issue a credit to employees or employers after the expiration of the three-year deadline if the system finds that issuing the credit is just and equitable.

3. Interest shall not be paid on credits issued pursuant to [this section](#). However, the system may, at any time, apply accumulated interest and interest dividends as provided in [section 97B.70](#) on any credits issued under [this section](#) if the system finds that the crediting of interest is just and equitable.

[C46, 50, §97.7; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §97B.10]

[92 Acts, ch 1201, §13; 98 Acts, ch 1183, §11; 2001 Acts, ch 68, §21, 24; 2003 Acts, ch 145, §286; 2008 Acts, ch 1171, §25, 48](#)

Referred to in [§97B.42A](#)